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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Wednesday, November 10, 2021 1:29:44 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:** [REDACTED]

**Subject:** RE: - Legitimacy of Partnership Representative Appointment

Hi ,

You asked whether adding a title, such as "Member," on the signature line of Form 8979 would impact the legitimacy of a person's appointment as a Partnership Representative (PR). A PR's current or previous connection to a BBA partnership is not a determinative factor when considering a person's (or entity's) eligibility to serve as a PR. See Treas. Reg. 301.6233-1(b). Therefore, [REDACTED] appointment as PR on Form 8979 was not invalidated by his inclusion of the word "Member" after his name. Please let us know if you have any further questions.

Thanks,

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